IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): IWANAMI et al/

Serial No.: 10/764,534

Filed: January 27, 2004

Title: FLUID MACHINE OPERABLE IN BOTH

PUMP MODE AND MOTOR MODE AND WASTE HEAT RECOVERING SYSTEM HAVING THE SAME

JAN 08 2008

Atty. Dkt.: 03-040

Group Art Unit: 3746

Examiner: Frantz, Jessica L.

Allowed: October 15, 2007 Confirmation No.: 9452

Commissioner for Patents Alexandria, VA 22314 Mail Stop Issue Fee

January 8, 2008

ISSUE FEE TRANSMITTAL LETTER

Sir:

Enclosed are one original and one copy of an executed Issue Fee Transmittal Form

PTOL-85B for the above allowed patent application as well as a check in the amount of \$1740.00 for payment of the requisite issue fee and publication fee.

Also, please note that the Assignee's name, DENSO CORPORATION, should be all in capital letters on the front page of the issued patent.

Authorization is hereby given to charge any fee deficiencies or credit any overpayment to Deposit Account 50-1147.

Respectfully submitted,

David G. Posz Reg. No. 37,701

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